From: JWHAKALA@aol.com@inetgw

To: Microsoft ATR **Date:** 11/28/01 7:36pm

Subject: Marketing Strategy: Donate Software

I believe that the actual present cost and the present value of future sales due to donated software should be considered in the final settlement. It's entirely possible in the long run, that this settlement costs Microsoft nothing. I certainly hope that the Financial Accounting Standards Board, FASB, weighs in on this issue. I think that an all-cash settlement would more equitable.

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